

“(c) QUALIFIED TELECOMMUTER.—For purposes of this section, the term ‘qualified telecommuter’ means any individual who renders not less than 40 percent of the service described in subsection (b)(1) from the individual’s principal residence.

“(d) WAGES.—For purposes of this section—

“(1) IN GENERAL.—The term ‘wages’ has the meaning given to such term by subsection (b) of section 3306 (determined without regard to any dollar limitation contained in such section).

“(2) ON-THE-JOB TRAINING AND WORK SUPPLEMENTATION PAYMENTS.—

“(A) EXCLUSION FOR EMPLOYERS RECEIVING ON-THE-JOB TRAINING PAYMENTS.—The term ‘wages’ shall not include any amounts paid or incurred by an employer for any period to any individual for whom the employer receives federally funded payments for on-the-job training of such individual for such period.

“(B) REDUCTION FOR WORK SUPPLEMENTATION PAYMENTS TO EMPLOYERS.—The amount of wages which would (but for this subparagraph) be qualified wages under this section for an employer with respect to an individual for a taxable year shall be reduced by an amount equal to the amount of the payments made to such employer (however utilized by such employer) with respect to such individual for such taxable year under a program established under section 482(e) of the Social Security Act.

“(e) SPECIAL RULES.—For purposes of this section, rules similar to the rules of section 52 and subsections (f), (g), (i), (j), and (k) of section 51 shall apply.”

(b) CREDIT TREATED AS BUSINESS CREDIT.—Section 38(b) of the Internal Revenue Code of 1986 is amended by striking “plus” at the end of paragraph (30), by striking the period at the end of paragraph (31) and inserting “, plus”, and by adding at the end the following new paragraph:

“(32) the telecommuting credit determined under section 450(a).”

(c) CLERICAL AMENDMENT.—The table of sections for subpart D of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

“Sec. 450. Telecommuting credit.”

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2007.

## NOTICE OF HEARING

### COMMITTEE ON SMALL BUSINESS AND ENTREPRENEURSHIP

Mr. KERRY. I would like to inform Members that the Committee on Small Business and Entrepreneurship will hold a hearing entitled “The Impact of Rising Gas Prices on America’s Small Businesses,” on Thursday, June 14, 2007, at 9:30 a.m. in room 428A of the Russell Senate Office Building.

## PRIVILEGES OF THE FLOOR

Mr. BINGAMAN. Mr. President, I ask unanimous consent that Allyson Anderson, a AAAS fellow, and Paul Augustine, an EPA detailee, with my staff on the Energy and Natural Resources Committee, be granted the privilege of the floor for the remainder of the debate on this Energy bill.

The PRESIDING OFFICER. Without objection, it is so ordered.

Mr. BINGAMAN. Mr. President, I also ask unanimous consent that Ben-

jamin Robinson, Kristen Meierhoff, and Matthew Zedler, who are interns with my staff on the Energy and Natural Resources Committee, also be granted the privilege of the floor for the remainder of the debate on the Energy bill.

The PRESIDING OFFICER. Without objection, it is so ordered.

## 30TH ANNIVERSARY OF ASEAN-UNITED STATES DIALOGUE AND RELATIONSHIP

Mr. KENNEDY. I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 177, S. Res. 110.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 110) expressing the sense of the Senate regarding the 30th Anniversary of the ASEAN-United States dialogue and relationship.

There being no objection, the Senate proceeded to consider the resolution.

Mr. KENNEDY. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motion to reconsider be laid upon the table, and any statements relating to the resolution be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 110) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

### S. RES. 110

Whereas the Association of Southeast Asian Nations (referred to in this resolution as “ASEAN”), was established in 1967, with Indonesia, Malaysia, the Philippines, Singapore, and Thailand as the initial members;

Whereas the membership of ASEAN has expanded to 10 countries since its establishment in 1967, and now includes Brunei, Burma, Cambodia, Indonesia, Laos, Malaysia, the Philippines, Singapore, Thailand, and Vietnam;

Whereas the United States-ASEAN dialogue and relationship began in 1977;

Whereas the countries of ASEAN constitute the 3rd largest export market for the United States, have received approximately \$90,000,000,000 in direct investment from the United States, and are developing an integrated free trade area;

Whereas trade between the United States and the countries of ASEAN totals nearly \$170,000,000,000 annually;

Whereas ASEAN is committed to accelerated economic growth, social progress, cultural development, and regional peace and stability;

Whereas ASEAN is committed to developing a regional energy security strategy;

Whereas nearly 40,000 students from ASEAN countries are studying in the United States;

Whereas ASEAN countries share common concerns with the United States, including the spread of avian influenza and other diseases, and environmental issues, such as the preservation of biodiversity and illegal logging;

Whereas ASEAN countries continue to partner with the United States against global terrorism;

Whereas the Senate passed legislation authorizing the establishment of the position of United States Ambassador for ASEAN Affairs; and

Whereas United States officials announced in August of 2006 that an Ambassador for ASEAN Affairs will be appointed: Now, therefore, be it

*Resolved, That—*

(1) it is the sense of the Senate that—

(A) the United States and the ASEAN countries should continue implementing the ASEAN-United States Enhanced Partnership, with emphasis on the agreed upon specific priority measures for cooperation in 2007;

(B) the United States should proceed with appointing a United States Ambassador for ASEAN Affairs;

(C) the United States should work with the countries of ASEAN in developing a regional energy strategy;

(D) the United States should provide greater emphasis and support toward encouraging students from ASEAN countries to study in the United States, and American students to study in ASEAN countries; and

(E) the United States should continue to support the work of multilateral financial institutions, including the Asian Development Bank and the World Bank in ASEAN countries, and to encourage additional transparency and anticorruption efforts by those institutions, for the benefit of the ASEAN countries where they operate;

(2) the Senate welcomes the initiation of a Fulbright Program for ASEAN scholars; and

(3) the Senate welcomes and encourages planning by the countries of ASEAN and the United States for an ASEAN-United States Summit in 2007.

## MEMORIALIZING FALLEN FIREFIGHTERS

Mr. KENNEDY. I ask unanimous consent that the Senate proceed to the immediate consideration of Calendar No. 193, S. Res. 171.

The PRESIDING OFFICER. The clerk will report the resolution by title.

The legislative clerk read as follows:

A resolution (S. Res. 171) memorializing fallen firefighters by lowering the United States flag to half-staff on the day of the National Fallen Firefighters Memorial Service in Emmitsburg, Maryland.

There being no objection, the Senate proceeded to consider the resolution.

Mr. KENNEDY. I ask unanimous consent that the resolution be agreed to, the preamble be agreed to, the motions to reconsider be laid upon the table, and any statements relating thereto be printed in the RECORD.

The PRESIDING OFFICER. Without objection, it is so ordered.

The resolution (S. Res. 171) was agreed to.

The preamble was agreed to.

The resolution, with its preamble, reads as follows:

### S. RES. 171

Whereas 1,100,000 men and women comprise the fire service in the United States;

Whereas the fire service is considered one of the most dangerous professions in the United States;

Whereas fire service personnel selflessly respond to over 22,500,000 emergency calls annually, without reservation and with an unwavering commitment to the safety of their fellow citizens;